



---

**AUDIT: DEPARTMENT OF PUBLIC SAFETY**

**FY 2016 Audit.** State Auditor Mary Mosiman released the audit report on the Iowa Department of Public Safety (DPS) for FY 2016 on August 4, 2017. The Iowa DPS is charged with promoting the safety of all Iowans from hazards associated with crime, fire, and traffic through law enforcement.

**FY 2016 Findings.** Findings related to statutory requirements and other matters included:

- There is a requirement in the Iowa Code that local fire officials file 90.0% of monthly fire reports with the State Fire Marshal Division within 10 business days following the end of each month for all fires causing an estimated damage of \$50 or more or for emergency responses by the fire service. However, less than 90.0% of fire reports were submitted by local officials during FY 2016. The Department responded that web-based software purchased in 2010 has made it easier for fire departments to report their fires; however, while the State requires timely reporting, there is no funding mechanism for ensuring this occurs, and the DPS does not have authority to sanction fire chiefs that do not report in a timely manner. This item was also noted by the Auditor in the FY 2014 and FY 2015 audits. The Department noted that during calendar year 2016, 68.8% of fire departments did submit reports.
- Every State department is required to maintain a written, detailed, and up-to-date inventory of property under its charge and control. The Auditor reported that in the DPS inventory:
  - Additions and deletions were underreported by \$94,000.
  - An adjustment of \$1,000 to accumulated depreciation for machinery, equipment, and vehicles was not included on the Generally Accepted Accounting Principles (GAAP) package.
  - Sales revenue for equipment was underreported on the GAAP package by \$207,000.
  - Depreciation was underreported on the GAAP package by \$12,000.The Department responded that it reviewed and made corrections regarding all of the capital asset findings. The Department has reviewed the capital asset issues in detail, implemented a separate reporting process to identify and correct the glitch in DPS's computer system, and reviewed the issues with staff to ensure no reoccurrences.
- Every State department is required to establish a procurement goal for certified targeted small businesses (TSB) each fiscal year. The goal should exceed the procurement levels from certified TSBs during the previous year. The TSB procurement goal for the DPS for FY 2016 was not set at a level greater than the FY 2015 actual TSB spending. The Department responded that it will set the TSB goal above the prior year's spending; however, given recent reductions to appropriations statewide, the DPS is unable to commit to meeting the TSB goal.

**Response Acceptance.** The Auditor accepted all of the Department's responses.

**More Information.** The full audit report can be found on the Auditor of State's web site [here](#).

**STAFF CONTACT:** Alice Wisner (515)281-6764 [alice.wisner@legis.iowa.gov](mailto:alice.wisner@legis.iowa.gov)